



Trustees' Financial Summary

FY2015-16

Submit ID: 0206-61658850

**** Recalculated ****

11 Dawson County

0206 Glendive Elem

Due Date:

Board of Trustees transmits to County Supt. not later than August 15th (MCA 20-9-213)

County Supt. transmits to the Office of Public Instruction no later than September 15th. (MCA 20-3-209)

This report is the school district's official submission of annual financial information to the county superintendent and state superintendent under section 20-9-213, MCA.

- *Trustees are responsible for ensuring the accuracy and prompt submission of this report.*
- *Subsequent amendments to this report made by the clerk of the district as a result of the desk audit process are considered officially made on behalf of the trustees.*
- *Amendments initiated by OPI to correct coding or to comply with GAAP as a result of the desk audit process and which are communicated in writing to the clerk will be assumed to be accepted by the trustees unless the district notifies OPI in writing of their objection by December 10.*
- *This report and any amendments initiated by the district through December 10 are binding for use in determining various allocations of state and federal grants and in monitoring maintenance of effort for state and federal programs.*

Certification

Business Manager/Clerk: Anne Sadorf **Phone #:** (406) 377-2555

(Signature)

(Date)

Chair, Board of Trustees: Jeanne Seifert

(Signature)

(Date)

County Superintendant Steve Engebretson

(Signature)

(Date)

Software

Accounting Package: Tyler Technologies (CSA/Infinite Visions)

For FY16 did the district employ a certified special education director? Yes

As reported through TEAMS - Terms of Employment, the district employs a certified special education director meeting the requirements of having a class III Administrator's certificate with a principal's endorsement or a supervisor's endorsement in special education. As a result, expenditures coded to program 280, function 24XX and Object 1XX and 2XX in Funds 01, 13, 24, 25, or 26 will be included in the calculation of reversion and disproportionate costs.

Electronic filers are not required to send the cover page to OPI.



Trustees' Financial Summary

FY2015-16

Submit ID: 0206-61658850

**** Recalculated ****

11 Dawson County

0206 Glendive Elem

Project Reporter Codes

PRC	Title	Program Type	Project Number	CFDA#
001	Miscellaneous	LOCAL		
003	Interest	LOCAL		
006	Medicaid Administrative Claiming	STATE		
007	Medicaid	STATE		State
008	Indirect	LOCAL		
009	Exxon	LOCAL		
010	Masons - Jefferson	LOCAL		
015	PESA Revenue	LOCAL		
020	Masons - Lincoln	LOCAL		
030	Masons - Washington	LOCAL		
031	HKT - Music	LOCAL		
055	PESA - G & T Rollout	STATE		
056	PESA - IEFA Rollout	STATE		
058	PESA-EPAS	STATE		
146	Title II Part A	FEDERAL	011 0206 1416	84.367
166	PESA - TEAMS	STATE		
167	PESA - G & T	STATE		
168	PESA - IEFA	STATE		
246	PESA Grant	STATE		
316	Title I, Part A, Improving Basic Programs	FEDERAL	011 0206 3116	84.010A
366	SIGNIFICANT NEEDS	STATE		
776	IDEA Part B	FEDERAL	011 0206 7716	84.027
796	IDEA Preschool	FEDERAL	011 0206 7916	84.173A

Trustees' Financial Summary

FY2015-16

Submit ID: 0206-61658850

**** Recalculated ****

11 Dawson County

0206 Glendive Elem

Balance Sheet

		General Fund	Transportation Fund	Bus Depreciation Fund	School Food Services Fund
		(01)	(10)	(11)	(12)
ASSETS, LIABILITIES, AND FUND BALANCE					
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	746,388.45	293,250.88	256,462.06	45,843.05
02	Taxes Receivable - Real and Personal (120-149)	48,918.18	10,418.58	126.73	
03	Taxes Receivable - Protested (150-159)	1,487.36	314.71	15.90	
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS	796,793.99	303,984.17	256,604.69	45,843.05
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
35	TOTAL LIABILITIES				
DEFERRED INFLOWS					
36	Deferred Inflows (680)	50,405.54	10,733.29	142.63	
FUND BALANCE/EQUITY					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)	166,295.39			
47	TIF Fund Balance For Budget				
48	Fund Balance for Budget	580,093.06	293,250.88	256,462.06	45,843.05
52	TOTAL FUND BALANCE/EQUITY	746,388.45	293,250.88	256,462.06	45,843.05
53	TOTAL LIABILITIES AND FUND BALANCE	796,793.99	303,984.17	256,604.69	45,843.05

Trustees' Financial Summary

FY2015-16

Submit ID: 0206-61658850

**** Recalculated ****

11 Dawson County

0206 Glendive Elem

Balance Sheet

		Tuition Fund	Retirement Fund	Miscellaneous Programs Fund	Adult Education Fund
		(13)	(14)	(15)	(17)
ASSETS, LIABILITIES, AND FUND BALANCE					
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	540.55	224,390.70	354,541.16	
02	Taxes Receivable - Real and Personal (120-149)	5.76			
03	Taxes Receivable - Protested (150-159)	0.96			
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)			19,552.21	
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS	547.27	224,390.70	374,093.37	
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
35	TOTAL LIABILITIES				
DEFERRED INFLOWS					
36	Deferred Inflows (680)	6.72		19,659.22	
FUND BALANCE/EQUITY					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)				
48	Fund Balance for Budget	540.55	224,390.70	354,434.15	
52	TOTAL FUND BALANCE/EQUITY	540.55	224,390.70	354,434.15	
53	TOTAL LIABILITIES AND FUND BALANCE	547.27	224,390.70	374,093.37	

Trustees' Financial Summary

FY2015-16

Submit ID: 0206-61658850

**** Recalculated ****

11 Dawson County

0206 Glendive Elem

Balance Sheet

		Traffic Education Fund	Non-Operating Fund	Lease-Rental Fund	Compensated Absence Fund
ASSETS, LIABILITIES, AND FUND BALANCE		(18)	(19)	(20)	(21)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)			8,381.31	47,219.22
02	Taxes Receivable - Real and Personal (120-149)				
03	Taxes Receivable - Protested (150-159)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS			8,381.31	47,219.22
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
35	TOTAL LIABILITIES				
DEFERRED INFLOWS					
36	Deferred Inflows (680)				
FUND BALANCE/EQUITY					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)				
48	Fund Balance for Budget			8,381.31	47,219.22
52	TOTAL FUND BALANCE/EQUITY			8,381.31	47,219.22
53	TOTAL LIABILITIES AND FUND BALANCE			8,381.31	47,219.22

Trustees' Financial Summary

FY2015-16

Submit ID: 0206-61658850

**** Recalculated ****

11 Dawson County

0206 Glendive Elem

Balance Sheet

		Metal Mines Tax Reserve Fund	State Mining Impact Fund	Impact Aid Fund	Litigation Reserve Fund
ASSETS, LIABILITIES, AND FUND BALANCE		(24)	(25)	(26)	(27)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS				
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
35	TOTAL LIABILITIES				
DEFERRED INFLOWS					
36	Deferred Inflows (680)				
FUND BALANCE/EQUITY					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)				
48	Fund Balance for Budget				
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE				

Trustees' Financial Summary

FY2015-16

Submit ID: 0206-61658850

**** Recalculated ****

11 Dawson County

0206 Glendive Elem

Balance Sheet

		Technology Fund	Flexibility Fund	Permanent Endowment Fund	Debt Service Fund
ASSETS, LIABILITIES, AND FUND BALANCE		(28)	(29)	(45)	(50)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)		150,333.52		
02	Taxes Receivable - Real and Personal (120-149)	551.01			
03	Taxes Receivable - Protested (150-159)	17.14			
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS	568.15	150,333.52		
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
35	TOTAL LIABILITIES				
DEFERRED INFLOWS					
36	Deferred Inflows (680)	568.15			
FUND BALANCE/EQUITY					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)				
39	Reserve for Endowments (954)				
47	TIF Fund Balance For Budget				
48	Fund Balance for Budget		150,333.52		
52	TOTAL FUND BALANCE/EQUITY		150,333.52		
53	TOTAL LIABILITIES AND FUND BALANCE	568.15	150,333.52		

Trustees' Financial Summary

FY2015-16

Submit ID: 0206-61658850

**** Recalculated ****

11 Dawson County

0206 Glendive Elem

Balance Sheet

	Building Fund	Building Reserve Fund	Day Care Enterprise Fund	Industrial Arts Fund
ASSETS, LIABILITIES, AND FUND BALANCE	(60)	(61)	(70)	(71)
ASSETS AND OTHER DEBITS				
01 Cash & Investments (101-119) Less Warrants Payable (620)	47,514.26	570,178.63		
02 Taxes Receivable - Real and Personal (120-149)		5,070.82		
03 Taxes Receivable - Protested (150-159)		171.01		
04 Receivables from Other Funds (160-179)				
05 Due From Other Governments (180)				
06 Other Current Assets (190-210)				
07 Inventories (220 & 230)				
08 Prepaid Expenses (240)				
09 Deposits (250)				
10 Land and Land Improvements (311-322)				
11 Buildings and Building Improvements (331 & 332)				
12 Machinery and Equipment (341 & 342)				
13 Construction Work in Progress (351)				
20 TOTAL ASSETS AND OTHER DEBITS	47,514.26	575,420.46		
DEFERRED OUTFLOWS				
21 Deferred Outflows (501)				
LIABILITIES				
22 Payable to Other Funds (601-606)				
23 Due to Other Governments (611)				
25 Other Current Liabilities (621-679)				
27 Other Liabilities (690 - 699)				
29 Notes Payable - Noncurrent (720)				
30 Lease Obligations Payable (730)				
32 Compensated Absences Payable (760)				
33 Net Pension Liability (770)				
35 TOTAL LIABILITIES				
DEFERRED INFLOWS				
36 Deferred Inflows (680)		5,241.83		
FUND BALANCE/EQUITY				
37 Reserve for Inventories (951)				
38 Reserve for Encumbrances (953)				
41 Unrestricted Net Assets (940)				
47 TIF Fund Balance For Budget				
48 Fund Balance for Budget	47,514.26	570,178.63		
50 Invested in Capital Assets, Net of Related Debt				
52 TOTAL FUND BALANCE/EQUITY	47,514.26	570,178.63		
53 TOTAL LIABILITIES AND FUND BALANCE	47,514.26	575,420.46		

Trustees' Financial Summary

FY2015-16

Submit ID: 0206-61658850

**** Recalculated ****

11 Dawson County

0206 Glendive Elem

Balance Sheet

		Miscellaneous Enterprise Fund	Data Processing Internal Service Fund	Purchasing Internal Service Fund	Central Transportation Internal Service Fund
ASSETS, LIABILITIES, AND FUND BALANCE		(72)	(73)	(74)	(75)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
10	Land and Land Improvements (311-322)				
11	Buildings and Building Improvements (331 & 332)				
12	Machinery and Equipment (341 & 342)				
13	Construction Work in Progress (351)				
20	TOTAL ASSETS AND OTHER DEBITS				
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
29	Notes Payable - Noncurrent (720)				
30	Lease Obligations Payable (730)				
32	Compensated Absences Payable (760)				
33	Net Pension Liability (770)				
35	TOTAL LIABILITIES				
DEFERRED INFLOWS					
36	Deferred Inflows (680)				
FUND BALANCE/EQUITY					
38	Reserve for Encumbrances (953)				
41	Unrestricted Net Assets (940)				
50	Invested in Capital Assets, Net of Related Debt				
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE				

Trustees' Financial Summary

FY2015-16

Submit ID: 0206-61658850

**** Recalculated ****

11 Dawson County

0206 Glendive Elem

Balance Sheet

		Instructional Materials Ctr Internal Service Fund	Miscellaneous Internal Service Fund	Self Insurance Fund - Health	Self Insurance Fund - Liability
ASSETS, LIABILITIES, AND FUND BALANCE		(76)	(77)	(78)	(79)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
10	Land and Land Improvements (311-322)				
11	Buildings and Building Improvements (331 & 332)				
12	Machinery and Equipment (341 & 342)				
13	Construction Work in Progress (351)				
20	TOTAL ASSETS AND OTHER DEBITS				
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
29	Notes Payable - Noncurrent (720)				
30	Lease Obligations Payable (730)				
32	Compensated Absences Payable (760)				
33	Net Pension Liability (770)				
35	TOTAL LIABILITIES				
DEFERRED INFLOWS					
36	Deferred Inflows (680)				
FUND BALANCE/EQUITY					
38	Reserve for Encumbrances (953)				
39	Reserve for Endowments (954)				
41	Unrestricted Net Assets (940)				
48	Fund Balance for Budget				
50	Invested in Capital Assets, Net of Related Debt				
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE				

Trustees' Financial Summary

FY2015-16

Submit ID: 0206-61658850

**** Recalculated ****

11 Dawson County

0206 Glendive Elem

Balance Sheet

		Private Purpose Trust (spend interest only)	Interlocal Agreement Fund	Student Extracurricular Activities Fund	Private Purpose Trust (spend principal & interest)
ASSETS, LIABILITIES, AND FUND BALANCE		(81)	(82)	(84)	(85)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)		52,438.98	59,503.98	
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS		52,438.98	59,503.98	
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
35	TOTAL LIABILITIES				
DEFERRED INFLOWS					
36	Deferred Inflows (680)				
FUND BALANCE/EQUITY					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)				
39	Reserve for Endowments (954)				
45	Assets Held in Trusts		52,438.98	59,503.98	
52	TOTAL FUND BALANCE/EQUITY		52,438.98	59,503.98	
53	TOTAL LIABILITIES AND FUND BALANCE		52,438.98	59,503.98	

Trustees' Financial Summary

FY2015-16

Submit ID: 0206-61658850

**** Recalculated ****

11 Dawson County

0206 Glendive Elem

Balance Sheet

		Payroll Fund	Claims Fund	Investment Earnings Clearing Fund	Retirement/COBRA Insurance Fund
ASSETS, LIABILITIES, AND FUND BALANCE		(86)	(87)	(88)	(89)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	365,807.28	195,395.54		
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
20	TOTAL ASSETS AND OTHER DEBITS	365,807.28	195,395.54		
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
24	Warrants Payable (620)	365,807.28	195,395.54		
25	Other Current Liabilities (621-679)				
35	TOTAL LIABILITIES	365,807.28	195,395.54		
FUND BALANCE/EQUITY					
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE	365,807.28	195,395.54		



Trustees' Financial Summary

FY2015-16

Submit ID: 0206-61658850

**** Recalculated ****

11 Dawson County

0206 Glendive Elem

Balance Sheet

		Agency - A	Agency - B	Agency - C	Agency - D
ASSETS, LIABILITIES, AND FUND BALANCE		(90)	(91)	(92)	(93)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
20	TOTAL ASSETS AND OTHER DEBITS				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
24	Warrants Payable (620)				
25	Other Current Liabilities (621-679)				
35	TOTAL LIABILITIES				
FUND BALANCE/EQUITY					
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE				

Trustees' Financial Summary

FY2015-16

Submit ID: 0206-61658850

**** Recalculated ****

11 Dawson County

0206 Glendive Elem

Balance Sheet

	Agency - E	Cafeteria/Flex Plan Fund		
ASSETS, LIABILITIES, AND FUND BALANCE	(94)	(95)		
ASSETS AND OTHER DEBITS				
01 Cash & Investments (101-119) Less Warrants Payable (620)				
04 Receivables from Other Funds (160-179)				
05 Due From Other Governments (180)				
06 Other Current Assets (190-210)				
20 TOTAL ASSETS AND OTHER DEBITS				
LIABILITIES				
22 Payable to Other Funds (601-606)				
23 Due to Other Governments (611)				
24 Warrants Payable (620)				
25 Other Current Liabilities (621-679)				
35 TOTAL LIABILITIES				
FUND BALANCE/EQUITY				
52 TOTAL FUND BALANCE/EQUITY				
53 TOTAL LIABILITIES AND FUND BALANCE				



Trustees' Financial Summary

FY2015-16

Submit ID: 0206-61658850

**** Recalculated ****

11 Dawson County

0206 Glendive Elem

Schedule of Revenues, Expenditures and Changes in Fund Balance

01 - General Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 01

PRC	Revenue	2015 Value	2016 Value
1110	District Tax Levy	1,684,569.03	1,749,329.33
1190	Penalties and Interest on Taxes	3,204.65	3,010.26
1320	Tuition from Schl Dists Within State	7,230.00	5,278.80
1510	Interest Earnings	10,814.10	10,216.37
1900	Other Revenue from Local Sources	3,014.32	117.56
3110	Direct State Aid	2,362,959.92	2,505,301.30
3111	Quality Educator	210,768.01	225,060.56
3112	At Risk Student	15,258.66	16,895.62
3113	Indian Education For All	19,012.80	20,003.04
3114	American Indian Achievement Gap	4,400.00	4,510.00
3115	State Spec Ed Allowable Cost Pymt to Districts	280,916.12	269,630.94
3116	Data For Achievement	13,980.00	19,160.00
3117	State Tuition for State Placement	23,866.16	0.00
3118	Natural Resource Development	16,838.84	28,126.01
3120	State Guaranteed Tax Base Aid	1,088,552.50	1,113,191.68
3444	State School Block Grant	361,563.46	361,563.46
3446	SB96 Block Grant Reimbursement	23,467.63	0.00
3460	Montana Oil and Gas Tax	47,938.69	21,762.38
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		6,178,354.89	6,353,157.31

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 01

PRC	Program	Function	Object	2015 Value	2016 Value
	1XX Regular Education Programs - Elementary/Secondary				
	1XXX Instruction				
		1XX	Personal Services - Salaries	2,436,170.69	2,531,097.18
		2XX	Personal Services - Employee Benefits	589,162.43	676,617.37
		3XX	Purchased Professional and Technical Services	10,680.38	9,148.70
		4XX	Purchased Property Services	4,215.43	14,609.36
		6XX	Supplies and Materials	264,243.92	154,262.23
	21XX Support Services - Students				
		1XX	Personal Services - Salaries	171,575.68	176,298.53
		2XX	Personal Services - Employee Benefits	33,837.53	38,662.55
		3XX	Purchased Professional and Technical Services	40,553.00	46,520.10
		5XX	Other Purchased Services	272.34	269.99
		6XX	Supplies and Materials	1,359.12	2,069.68
	221X Improvement of Instruction Services				
		1XX	Personal Services - Salaries	0.00	36,666.67
		2XX	Personal Services - Employee Benefits	1.32	4,424.48

Trustees' Financial Summary

FY2015-16

Submit ID: 0206-61658850

**** Recalculated ****

11 Dawson County

0206 Glendive Elem

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 01
PRC	Program	Function	Object	2015 Value	2016 Value
			5XX Other Purchased Services	1,214.41	2,138.43
		222X Educational Media Services			
			1XX Personal Services - Salaries	201,108.76	198,545.86
			2XX Personal Services - Employee Benefits	40,598.58	41,092.37
			3XX Purchased Professional and Technical Services	0.00	8,192.74
			4XX Purchased Property Services	995.00	2,566.15
			5XX Other Purchased Services	1,543.88	1,342.35
			6XX Supplies and Materials	45,898.14	48,344.91
		23XX Support Services - General Administration			
			1XX Personal Services - Salaries	68,231.97	71,922.72
			2XX Personal Services - Employee Benefits	15,190.09	17,026.13
			3XX Purchased Professional and Technical Services	10,946.81	14,241.79
			4XX Purchased Property Services	597.47	515.56
			5XX Other Purchased Services	8,723.76	9,716.46
			6XX Supplies and Materials	3,357.70	3,534.16
			810 Dues and Fees	4,427.00	4,284.50
		24XX Support Services - School Administration			
			1XX Personal Services - Salaries	281,256.19	288,520.56
			2XX Personal Services - Employee Benefits	53,849.13	63,180.52
			5XX Other Purchased Services	14,148.74	29,987.21
			6XX Supplies and Materials	1,926.96	9,899.53
			810 Dues and Fees	1,370.00	1,695.00
		25XX Support Services - Business			
			1XX Personal Services - Salaries	38,009.15	47,799.46
			2XX Personal Services - Employee Benefits	9,645.83	12,846.68
			3XX Purchased Professional and Technical Services	125.00	0.00
			4XX Purchased Property Services	352.47	350.44
			5XX Other Purchased Services	1,852.12	2,989.04
			6XX Supplies and Materials	1,730.66	5,156.46
			810 Dues and Fees	184.50	187.50
		26XX Operation and Maintenance of Plant Services			
			1XX Personal Services - Salaries	308,866.16	321,751.89
			2XX Personal Services - Employee Benefits	89,658.45	78,848.68
			3XX Purchased Professional and Technical Services	0.00	105.00
			4XX Purchased Property Services	241,651.19	187,867.66
			5XX Other Purchased Services	24,412.03	27,918.64
			6XX Supplies and Materials	143,305.57	84,112.15
			7XX Property and Equipment Acquisition	17,000.00	0.00
	280 Special Education - Local and State				
		1XXX Instruction			
			1XX Personal Services - Salaries	510,896.44	585,109.90
			2XX Personal Services - Employee Benefits	54,276.16	72,310.65

Trustees' Financial Summary

FY2015-16

Submit ID: 0206-61658850

**** Recalculated ****

11 Dawson County

0206 Glendive Elem

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 01
PRC	Program	Function	Object	2015 Value	2016 Value
			4XX Purchased Property Services	0.00	281.25
			6XX Supplies and Materials	16,749.58	23,162.13
		21XX Support Services - Students			
			1XX Personal Services - Salaries	104,078.05	103,794.60
			2XX Personal Services - Employee Benefits	16,948.48	26,011.77
			3XX Purchased Professional and Technical Services	20,520.15	12,632.72
			5XX Other Purchased Services	1,349.96	999.10
			6XX Supplies and Materials	786.82	4,039.49
		221X Improvement of Instruction Services			
			5XX Other Purchased Services	442.70	1,123.12
		24XX Support Services - School Administration			
			1XX Personal Services - Salaries	19,111.84	13,867.78
			2XX Personal Services - Employee Benefits	9,786.93	6,805.80
			3XX Purchased Professional and Technical Services	550.00	1,697.02
			4XX Purchased Property Services	59.95	195.88
			5XX Other Purchased Services	1,521.88	1,297.19
			6XX Supplies and Materials	271.72	641.93
			810 Dues and Fees	0.00	240.00
		27XX Student Transportation Services			
			1XX Personal Services - Salaries	0.00	17.08
			2XX Personal Services - Employee Benefits	0.00	1.22
365	Indian Education for All - OTO & Ongoing				
		1XXX Instruction			
			1XX Personal Services - Salaries	251.22	0.00
			2XX Personal Services - Employee Benefits	16.26	0.00
			5XX Other Purchased Services	472.00	491.00
			6XX Supplies and Materials	0.00	788.01
		21XX Support Services - Students			
			3XX Purchased Professional and Technical Services	6,060.00	0.00
		222X Educational Media Services			
			6XX Supplies and Materials	59.85	118.04
		24XX Support Services - School Administration			
			1XX Personal Services - Salaries	6,094.10	6,155.99
			2XX Personal Services - Employee Benefits	1,407.24	1,604.20
420	Title I, Part A, Improving Basic Programs				
		1XXX Instruction			
			1XX Personal Services - Salaries	51,686.20	104,729.46
			2XX Personal Services - Employee Benefits	8,170.06	24,435.11
			6XX Supplies and Materials	10,160.42	2,236.25
710	School Sponsored Extracurricular Activities				
		34XX Extracurricular - Activities			
			5XX Other Purchased Services	1,467.32	557.81



Trustees' Financial Summary

FY2015-16

Submit ID: 0206-61658850

**** Recalculated ****

11 Dawson County

0206 Glendive Elem

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 01	
PRC	Program	Function	Object	2015 Value	2016 Value	
			810 Dues and Fees	1,552.00	1,080.00	
	720 School Sponsored Athletics					
		27XX Student Transportation Services				
			1XX Personal Services - Salaries	8,579.11	12,150.28	
			2XX Personal Services - Employee Benefits	578.35	892.75	
		35XX Extracurricular - Athletics				
			1XX Personal Services - Salaries	68,978.00	75,863.88	
			2XX Personal Services - Employee Benefits	494.07	3,387.72	
			3XX Purchased Professional and Technical Services	3,540.00	3,510.00	
			5XX Other Purchased Services	225.42	592.17	
			6XX Supplies and Materials	123.67	2,527.00	
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				6,111,515.51	6,372,675.69	

Schedule Of Changes Worksheet					Fund Code 01	
Beginning Fund Balance					979,887.88	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					6,353,157.31	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					6,372,675.69	(3)
Increase/Decrease of Reserve for Inventories						
	This Year	0.00	Less Last Year	0.00	(4a)	0.00
Increase/Decrease of Reserve for Encumbrances						
	This Year	166,295.39	Less Last Year	380,276.44	(4b)	-213,981.05
					-213,981.05	(4)
Ending Fund Balance (1 + 2 - 3 + 4)					746,388.45	(5)

Trustees' Financial Summary

FY2015-16

Submit ID: 0206-61658850

**** Recalculated ****

11 Dawson County

0206 Glendive Elem

Schedule of Revenues, Expenditures and Changes in Fund Balance

10 - Transportation Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:			Fund Code 10
PRC	Revenue	2015 Value	2016 Value
	1110 District Tax Levy	350,060.77	372,870.29
	1190 Penalties and Interest on Taxes	697.02	646.31
	1420 Trans Fees from Other Schl Dists Within State	41,000.00	41,000.00
	1510 Interest Earnings	2,054.39	2,341.44
	1900 Other Revenue from Local Sources	323.64	0.00
	2220 County On-Schedule Trans Reimb	33,479.33	37,863.38
	3210 State On-Schedule Trans Reimb	37,863.38	37,863.38
	3444 State School Block Grant	22,565.29	22,565.29
	3446 SB96 Block Grant Reimbursement	5,292.61	0.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		493,336.43	515,150.09

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 10
PRC	Program	Function	Object	2015 Value	2016 Value
	1XX Regular Education Programs - Elementary/Secondary				
		23XX Support Services - General Administration			
			1XX Personal Services - Salaries	52,299.84	54,928.82
			2XX Personal Services - Employee Benefits	11,064.76	12,761.87
			5XX Other Purchased Services	1,098.00	1,098.00
		26XX Operation and Maintenance of Plant Services			
			4XX Purchased Property Services	7,528.39	7,432.75
			5XX Other Purchased Services	462.30	1,019.38
			6XX Supplies and Materials	942.83	1,936.82
		27XX Student Transportation Services			
			1XX Personal Services - Salaries	196,003.42	200,692.41
			2XX Personal Services - Employee Benefits	35,328.32	42,082.92
			3XX Purchased Professional and Technical Services	2,935.80	3,035.88
			4XX Purchased Property Services	14,160.99	12,744.68
			5XX Other Purchased Services	12,279.62	13,539.56
			6XX Supplies and Materials	36,644.00	23,422.10
	280 Special Education - Local and State				
		27XX Student Transportation Services			
			1XX Personal Services - Salaries	94,540.18	98,139.25
			2XX Personal Services - Employee Benefits	14,461.81	20,371.01
			4XX Purchased Property Services	2,162.65	946.00
			5XX Other Purchased Services	3,142.71	3,533.64
			6XX Supplies and Materials	7,872.39	5,166.24
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				492,928.01	502,851.33



Trustees' Financial Summary

FY2015-16

Submit ID: 0206-61658850

**** Recalculated ****

11 Dawson County

0206 Glendive Elem

Schedule Of Changes Worksheet

Fund Code 10

Beginning Fund Balance					280,952.12	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					515,150.09	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					502,851.33	(3)
Increase/Decrease of Reserve for Inventories						
This Year	0.00	Less Last Year	0.00	(4a)	0.00	
Increase/Decrease of Reserve for Encumbrances						
This Year	0.00	Less Last Year	0.00	(4b)	0.00	
					0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)					293,250.88	(5)



Trustees' Financial Summary

FY2015-16

Submit ID: 0206-61658850

**** Recalculated ****

11 Dawson County

0206 Glendive Elem

Schedule of Revenues, Expenditures and Changes in Fund Balance

11 - Bus Depreciation Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:			Fund Code 11
PRC	Revenue	2015 Value	2016 Value
	1110 District Tax Levy	65,856.33	1,418.21
	1190 Penalties and Interest on Taxes	219.33	88.14
	1510 Interest Earnings	1,698.84	2,407.69
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		67,774.50	3,914.04

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 11	
PRC	Program	Function	Object	2015 Value	2016 Value	
	1XX	Regular Education Programs - Elementary/Secondary				
		27XX	Student Transportation Services			
			6XX	Supplies and Materials	1,255.30	0.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				1,255.30	0.00	

Schedule Of Changes Worksheet					Fund Code 11
Beginning Fund Balance					252,548.02 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					3,914.04 (2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					0.00 (3)
Increase/Decrease of Reserve for Inventories					
This Year	0.00	Less Last Year	0.00	(4a)	0.00
Increase/Decrease of Reserve for Encumbrances					
This Year	0.00	Less Last Year	0.00	(4b)	0.00
					0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)					256,462.06 (5)



Trustees' Financial Summary

FY2015-16

Submit ID: 0206-61658850

**** Recalculated ****

11 Dawson County

0206 Glendive Elem

Schedule of Revenues, Expenditures and Changes in Fund Balance

12 - School Food Services Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:			Fund Code 12
PRC	Revenue	2015 Value	2016 Value
	1510 Interest Earnings	1,134.85	832.60
	1611 National School Lunch Program	307,642.72	296,651.04
	1632 Daily Adult Sales	8,368.65	28,060.45
	1634 Daily Ala Carte Sales	76.00	0.00
	1900 Other Revenue from Local Sources	4,409.65	796.59
	3220 State Food Services Match	0.00	2,042.17
	4550 Federal Child Nutrition	232,564.55	229,768.27
	5200 Sale or Compensation for Loss of Assets	0.00	1,150.25
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		554,196.42	559,301.37

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 12
PRC	Program	Function	Object	2015 Value	2016 Value
	910	Food Services			
		31XX	Food Services		
			1XX Personal Services - Salaries	208,290.92	230,030.75
			2XX Personal Services - Employee Benefits	17,812.30	24,238.45
			3XX Purchased Professional and Technical Services	1,518.24	0.00
			4XX Purchased Property Services	2,444.65	0.00
			5XX Other Purchased Services	522.86	974.83
			6XX Supplies and Materials	369,783.53	359,872.73
			7XX Property and Equipment Acquisition	12,663.43	5,564.36
			810 Dues and Fees	535.00	568.50
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				613,570.93	621,249.62

Schedule Of Changes Worksheet					Fund Code 12
Beginning Fund Balance					107,791.30 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					559,301.37 (2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					621,249.62 (3)
Increase/Decrease of Reserve for Inventories					
This Year	0.00	Less Last Year	0.00	(4a)	0.00
Increase/Decrease of Reserve for Encumbrances					
This Year	0.00	Less Last Year	0.00	(4b)	0.00
					0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)					45,843.05 (5)



Trustees' Financial Summary

FY2015-16

Submit ID: 0206-61658850

**** Recalculated ****

11 Dawson County

0206 Glendive Elem

Schedule of Revenues, Expenditures and Changes in Fund Balance

13 - Tuition Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 13

PRC	Revenue	2015 Value	2016 Value
	1110 District Tax Levy	3,862.30	58.71
	1190 Penalties and Interest on Taxes	3.57	1.45
	1510 Interest Earnings	1.11	10.73
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		3,866.98	70.89

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 13

PRC	Program	Function	Object	2015 Value	2016 Value
	1XX Regular Education Programs - Elementary/Secondary				
	1XXX Instruction				
		5XX Other Purchased Services		4,140.00	0.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				4,140.00	0.00

Schedule Of Changes Worksheet

Fund Code 13

Beginning Fund Balance	469.66	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	70.89	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	0.00	(3)
Increase/Decrease of Reserve for Inventories		
This Year	0.00	
Less Last Year	0.00	(4a)
Increase/Decrease of Reserve for Encumbrances		
This Year	0.00	
Less Last Year	0.00	(4b)
	0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)	540.55	(5)

Trustees' Financial Summary

FY2015-16

Submit ID: 0206-61658850

**** Recalculated ****

11 Dawson County

0206 Glendive Elem

Schedule of Revenues, Expenditures and Changes in Fund Balance

14 - Retirement Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:			Fund Code 14
PRC	Revenue	2015 Value	2016 Value
	1510 Interest Earnings	2,051.03	2,276.74
	2240 County Retirement Distribution	804,813.74	795,104.82
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		806,864.77	797,381.56

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 14
PRC	Program	Function	Object	2015 Value	2016 Value
	1XX	Regular Education Programs - Elementary/Secondary			
		1XXX	Instruction		
			2XX Personal Services - Employee Benefits	399,911.15	434,667.86
		21XX	Support Services - Students		
			2XX Personal Services - Employee Benefits	28,027.84	29,003.98
		221X	Improvement of Instruction Services		
			2XX Personal Services - Employee Benefits	19.46	6,089.76
		222X	Educational Media Services		
			2XX Personal Services - Employee Benefits	32,166.46	32,084.03
		23XX	Support Services - General Administration		
			2XX Personal Services - Employee Benefits	19,652.38	20,662.14
		24XX	Support Services - School Administration		
			2XX Personal Services - Employee Benefits	46,999.39	45,081.77
		25XX	Support Services - Business		
			2XX Personal Services - Employee Benefits	5,962.82	7,554.19
		26XX	Operation and Maintenance of Plant Services		
			2XX Personal Services - Employee Benefits	44,886.54	46,809.66
		27XX	Student Transportation Services		
			2XX Personal Services - Employee Benefits	28,168.60	29,486.57
	280	Special Education - Local and State			
		1XXX	Instruction		
			2XX Personal Services - Employee Benefits	82,187.15	93,367.05
		21XX	Support Services - Students		
			2XX Personal Services - Employee Benefits	21,887.79	17,040.80
		24XX	Support Services - School Administration		
			2XX Personal Services - Employee Benefits	2,855.48	2,052.86
		27XX	Student Transportation Services		
			2XX Personal Services - Employee Benefits	13,968.58	14,299.06
	365	Indian Education for All - OTO & Ongoing			
		1XXX	Instruction		
			2XX Personal Services - Employee Benefits	10.65	0.00



Trustees' Financial Summary

FY2015-16

Submit ID: 0206-61658850

**** Recalculated ****

11 Dawson County

0206 Glendive Elem

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 14	
PRC	Program	Function	Object	2015 Value	2016 Value	
		24XX Support Services - School Administration				
			2XX Personal Services - Employee Benefits	998.39	1,012.80	
	720 School Sponsored Athletics					
		27XX Student Transportation Services				
			2XX Personal Services - Employee Benefits	1,184.26	1,560.44	
		35XX Extracurricular - Athletics				
			2XX Personal Services - Employee Benefits	10,389.46	11,302.19	
	910 Food Services					
		31XX Food Services				
			2XX Personal Services - Employee Benefits	29,589.35	34,100.92	
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				<u>768,865.75</u>	<u>826,176.08</u>	

Schedule Of Changes Worksheet					Fund Code 14	
Beginning Fund Balance					253,185.22	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					797,381.56	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					826,176.08	(3)
Increase/Decrease of Reserve for Inventories						
	This Year	0.00	Less Last Year	0.00	(4a)	0.00
Increase/Decrease of Reserve for Encumbrances						
	This Year	0.00	Less Last Year	0.00	(4b)	0.00
					0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)					224,390.70	(5)



Trustees' Financial Summary

FY2015-16

Submit ID: 0206-61658850

**** Recalculated ****

11 Dawson County

0206 Glendive Elem

Schedule of Revenues, Expenditures and Changes in Fund Balance

15 - Miscellaneous Programs Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:		Fund Code 15
PRC	Revenue	2016 Value
001	Miscellaneous	
	1900 Other Revenue from Local Sources	8,506.50
	1920 Contributions/Donations from Private Sources	3,304.23
003	Interest	
	1510 Interest Earnings	3,074.13
006	Medicaid Administrative Claiming	
	3357 Montana Administrative Claiming Reimbursement	5,341.92
007	Medicaid	
	3354 Medicaid - Speech Therapy	45,892.49
008	Indirect	
	4930 Federal Indirect Cost Recoveries/Aggregate of Reimbursements	300.00
010	Masons - Jefferson	
	1920 Contributions/Donations from Private Sources	250.00
015	PESA Revenue	
	1900 Other Revenue from Local Sources	1,500.00
	1950 Services Provided Other School Districts or Coops	12,167.59
	4930 Federal Indirect Cost Recoveries/Aggregate of Reimbursements	117.58
020	Masons - Lincoln	
	1920 Contributions/Donations from Private Sources	250.00
030	Masons - Washington	
	1920 Contributions/Donations from Private Sources	250.00
055	PESA - G & T Rollout	
	3290 State - Other State Grants	2,666.60
056	PESA - IEFA Rollout	
	3290 State - Other State Grants	799.14
058	PESA-EPAS	
	3290 State - Other State Grants	2,125.71
146	Title II Part A	
	4300 Title II, Part A, Teacher & Principal Training & Recruiting Fund	78,312.00
166	PESA - TEAMS	
	3290 State - Other State Grants	912.60
167	PESA - G & T	
	3290 State - Other State Grants	3,983.27
168	PESA - IEFA	
	3290 State - Other State Grants	13,063.93
246	PESA Grant	
	4300 Title II, Part A, Teacher & Principal Training & Recruiting Fund	20,000.00
316	Title I, Part A, Improving Basic Programs	
	4200 Title I, Part A, Improving Basic Programs	181,434.12



Trustees' Financial Summary

FY2015-16

Submit ID: 0206-61658850

**** Recalculated ****

11 Dawson County

0206 Glendive Elem

366 SIGNIFICANT NEEDS

3610 Services for Significant Needs Students 3,375.00

776 IDEA Part B

4560 IDEA, Part B, Children with Disabilities 251,994.68

796 IDEA Preschool

4570 IDEA Preschool 10,694.00

Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:

650,315.49

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:

Fund Code 15

PRC	Program	Function	Object	2015 Value	2016 Value
001	Miscellaneous				
	1XX	Regular Education Programs - Elementary/Secondary			
		1XXX	Instruction		
			6XX Supplies and Materials		2,140.11
		221X	Improvement of Instruction Services		
			5XX Other Purchased Services		2,581.64
		25XX	Support Services - Business		
			6XX Supplies and Materials		3,675.70
	430	Title II, Part A, Teacher & Principal Training & Recruiting Fund			
		1XXX	Instruction		
			1XX Personal Services - Salaries		1,339.97
			2XX Personal Services - Employee Benefits		1,467.63
	457	IDEA Preschool			
		1XXX	Instruction		
			2XX Personal Services - Employee Benefits		69.31
			001 Subtotal		11,274.36
007	Medicaid				
	280	Special Education - Local and State			
		21XX	Support Services - Students		
			1XX Personal Services - Salaries		18,873.80
			2XX Personal Services - Employee Benefits		3,451.99
			3XX Purchased Professional and Technical Services		2,700.00
		24XX	Support Services - School Administration		
			1XX Personal Services - Salaries		18,873.80
			2XX Personal Services - Employee Benefits		3,448.16
			3XX Purchased Professional and Technical Services		6,417.70
			5XX Other Purchased Services		540.00
			007 Subtotal		54,305.45
008	Indirect				
	1XX	Regular Education Programs - Elementary/Secondary			
		25XX	Support Services - Business		
			5XX Other Purchased Services		33.76
			6XX Supplies and Materials		157.60
			008 Subtotal		191.36



Trustees' Financial Summary

FY2015-16

Submit ID: 0206-61658850

**** Recalculated ****

11 Dawson County

0206 Glendive Elem

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 15
PRC	Program	Function	Object	2015 Value	2016 Value
009	Exxon				
	1XX	Regular Education Programs - Elementary/Secondary			
	1XXX	Instruction			
		6XX	Supplies and Materials		3,216.65
			009 Subtotal		3,216.65
010	Masons - Jefferson				
	1XX	Regular Education Programs - Elementary/Secondary			
	1XXX	Instruction			
		6XX	Supplies and Materials		1,000.00
			010 Subtotal		1,000.00
015	PESA Revenue				
	1XX	Regular Education Programs - Elementary/Secondary			
	221X	Improvement of Instruction Services			
		1XX	Personal Services - Salaries		8,746.84
		2XX	Personal Services - Employee Benefits		1,630.15
		3XX	Purchased Professional and Technical Services		4,766.77
		5XX	Other Purchased Services		6,872.68
		6XX	Supplies and Materials		205.80
			015 Subtotal		22,222.24
020	Masons - Lincoln				
	1XX	Regular Education Programs - Elementary/Secondary			
	1XXX	Instruction			
		6XX	Supplies and Materials		373.17
			020 Subtotal		373.17
030	Masons - Washington				
	1XX	Regular Education Programs - Elementary/Secondary			
	1XXX	Instruction			
		6XX	Supplies and Materials		500.00
			030 Subtotal		500.00
031	HKT - Music				
	1XX	Regular Education Programs - Elementary/Secondary			
	1XXX	Instruction			
		6XX	Supplies and Materials		153.94
			031 Subtotal		153.94
055	PESA - G & T Rollout				
	329	State Miscellaneous Grants			
	221X	Improvement of Instruction Services			
		6XX	Supplies and Materials		2,666.60
			055 Subtotal		2,666.60



Trustees' Financial Summary

FY2015-16

Submit ID: 0206-61658850

**** Recalculated ****

11 Dawson County

0206 Glendive Elem

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 15
PRC	Program	Function	Object	2015 Value	2016 Value
056	PESA - IEFA Rollout				
	329	State Miscellaneous Grants			
		221X	Improvement of Instruction Services		
			3XX Purchased Professional and Technical Services		799.14
			056 Subtotal		799.14
058	PESA-EPAS				
	329	State Miscellaneous Grants			
		221X	Improvement of Instruction Services		
			1XX Personal Services - Salaries		917.27
			2XX Personal Services - Employee Benefits		161.80
			6XX Supplies and Materials		1,046.64
			058 Subtotal		2,125.71
146	Title II Part A				
	430	Title II, Part A, Teacher & Principal Training & Recruiting Fund			
		1XXX	Instruction		
			1XX Personal Services - Salaries		45,760.00
			2XX Personal Services - Employee Benefits		32,552.00
			146 Subtotal		78,312.00
166	PESA - TEAMS				
	1XX	Regular Education Programs - Elementary/Secondary			
		221X	Improvement of Instruction Services		
			1XX Personal Services - Salaries		180.00
			2XX Personal Services - Employee Benefits		35.02
			5XX Other Purchased Services		280.00
		62XX	Resources Transferred to Other School Districts or Cooperatives		
			940 Indirect Costs		417.58
			166 Subtotal		912.60
167	PESA - G & T				
	329	State Miscellaneous Grants			
		221X	Improvement of Instruction Services		
			1XX Personal Services - Salaries		1,090.20
			2XX Personal Services - Employee Benefits		205.31
			5XX Other Purchased Services		2,687.76
			167 Subtotal		3,983.27
168	PESA - IEFA				
	329	State Miscellaneous Grants			
		221X	Improvement of Instruction Services		
			1XX Personal Services - Salaries		7,595.69
			2XX Personal Services - Employee Benefits		1,329.98
			3XX Purchased Professional and Technical Services		1,400.00
			5XX Other Purchased Services		2,391.34



Trustees' Financial Summary

FY2015-16

Submit ID: 0206-61658850

**** Recalculated ****

11 Dawson County

0206 Glendive Elem

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				Fund Code 15	
PRC	Program	Function	Object	2015 Value	2016 Value
			6XX Supplies and Materials		346.92
			168 Subtotal		13,063.93
246	PESA Grant				
	329 State Miscellaneous Grants				
		221X Improvement of Instruction Services			
		1XX Personal Services - Salaries			15,000.00
		2XX Personal Services - Employee Benefits			5,000.00
		246 Subtotal			20,000.00
316	Title I, Part A, Improving Basic Programs				
	420 Title I, Part A, Improving Basic Programs				
		1XXX Instruction			
		1XX Personal Services - Salaries			113,298.02
		2XX Personal Services - Employee Benefits			61,187.57
		21XX Support Services - Students			
		3XX Purchased Professional and Technical Services			5,500.00
		221X Improvement of Instruction Services			
		5XX Other Purchased Services			1,448.53
		316 Subtotal			181,434.12
366	SIGNIFICANT NEEDS				
	361 Services for Significant Needs Students				
		1XXX Instruction			
		1XX Personal Services - Salaries			2,825.00
		2XX Personal Services - Employee Benefits			550.00
		366 Subtotal			3,375.00
776	IDEA Part B				
	456 IDEA, Part B, Children with Disabilities				
		1XXX Instruction			
		1XX Personal Services - Salaries			166,790.04
		2XX Personal Services - Employee Benefits			85,204.64
		776 Subtotal			251,994.68
796	IDEA Preschool				
	457 IDEA Preschool				
		1XXX Instruction			
		1XX Personal Services - Salaries			7,074.96
		2XX Personal Services - Employee Benefits			3,619.04
		796 Subtotal			10,694.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					662,598.22



Trustees' Financial Summary

FY2015-16

Submit ID: 0206-61658850

**** Recalculated ****

11 Dawson County

0206 Glendive Elem

Schedule Of Changes Worksheet

Fund Code 15

Beginning Fund Balance					366,716.88 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					650,315.49 (2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					662,598.22 (3)
Increase/Decrease of Reserve for Inventories					
This Year	0.00	Less Last Year	0.00	(4a)	0.00
Increase/Decrease of Reserve for Encumbrances					
This Year	0.00	Less Last Year	0.00	(4b)	0.00
					0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)					354,434.15 (5)

Project Reporter Summaries

Project Reporter	Revenues	Expenditures	Difference
001 Miscellaneous	11,810.73	11,274.36	536.37
003 Interest	3,074.13	0.00	3,074.13
006 Medicaid Administrative Claiming	5,341.92	0.00	5,341.92
007 Medicaid	45,892.49	54,305.45	-8,412.96
008 Indirect	300.00	191.36	108.64
009 Exxon	0.00	3,216.65	-3,216.65
010 Masons - Jefferson	250.00	1,000.00	-750.00
015 PESA Revenue	13,785.17	22,222.24	-8,437.07
020 Masons - Lincoln	250.00	373.17	-123.17
030 Masons - Washington	250.00	500.00	-250.00
031 HKT - Music	0.00	153.94	-153.94
055 PESA - G & T Rollout	2,666.60	2,666.60	0.00
056 PESA - IEFA Rollout	799.14	799.14	0.00
058 PESA-EPAS	2,125.71	2,125.71	0.00
146 Title II Part A	78,312.00	78,312.00	0.00
166 PESA - TEAMS	912.60	912.60	0.00
167 PESA - G & T	3,983.27	3,983.27	0.00
168 PESA - IEFA	13,063.93	13,063.93	0.00
246 PESA Grant	20,000.00	20,000.00	0.00
316 Title I, Part A, Improving Basic Programs	181,434.12	181,434.12	0.00
366 SIGNIFICANT NEEDS	3,375.00	3,375.00	0.00
776 IDEA Part B	251,994.68	251,994.68	0.00
796 IDEA Preschool	10,694.00	10,694.00	0.00
Total	650,315.49	662,598.22	-12,282.73



Trustees' Financial Summary

FY2015-16

Submit ID: 0206-61658850

**** Recalculated ****

11 Dawson County

0206 Glendive Elem

Schedule of Revenues, Expenditures and Changes in Fund Balance

20 - Lease-Rental Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 20

PRC	Revenue	2015 Value	2016 Value
	1510 Interest Earnings	59.00	79.23
	1910 Rentals	820.00	520.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		879.00	599.23

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 20

PRC	Program	Function	Object	2015 Value	2016 Value
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					0.00

Schedule Of Changes Worksheet Fund Code 20

Beginning Fund Balance	7,782.08	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	599.23	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	0.00	(3)
Increase/Decrease of Reserve for Inventories		
This Year 0.00 Less Last Year 0.00 (4a)	0.00	
Increase/Decrease of Reserve for Encumbrances		
This Year 0.00 Less Last Year 0.00 (4b)	0.00	
	0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)	8,381.31	(5)



Trustees' Financial Summary

FY2015-16

Submit ID: 0206-61658850

**** Recalculated ****

11 Dawson County

0206 Glendive Elem

Schedule of Revenues, Expenditures and Changes in Fund Balance

21 - Compensated Absence Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 21

PRC	Revenue	2015 Value	2016 Value
	1510 Interest Earnings	375.82	462.57
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		<u>375.82</u>	<u>462.57</u>

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 21

PRC	Program	Function	Object	2015 Value	2016 Value
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				<u>0.00</u>	<u>0.00</u>

Schedule Of Changes Worksheet Fund Code 21

Beginning Fund Balance					46,756.65 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					462.57 (2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					0.00 (3)
Increase/Decrease of Reserve for Inventories					
This Year	0.00	Less Last Year	0.00	(4a)	0.00
Increase/Decrease of Reserve for Encumbrances					
This Year	0.00	Less Last Year	0.00	(4b)	0.00
					0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)					47,219.22 (5)



Trustees' Financial Summary

FY2015-16

Submit ID: 0206-61658850

**** Recalculated ****

11 Dawson County

0206 Glendive Elem

Schedule of Revenues, Expenditures and Changes in Fund Balance

28 - Technology Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:				Fund Code 28
PRC	Revenue	2015 Value	2016 Value	
	1110 District Tax Levy	20,074.81	19,775.06	
	1190 Penalties and Interest on Taxes	24.99	34.61	
	1510 Interest Earnings	363.13	91.48	
	3281 State Technology Aid	5,684.89	5,790.72	
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		26,147.82	25,691.87	

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 28
PRC	Program	Function	Object	2015 Value	2016 Value
	1XX Regular Education Programs - Elementary/Secondary				
	1XXX Instruction				
		6XX	Supplies and Materials	2,608.04	27,100.19
	222X Educational Media Services				
		3XX	Purchased Professional and Technical Services	8,075.00	1,496.50
		4XX	Purchased Property Services	0.00	55.00
		6XX	Supplies and Materials	17,571.86	31,857.88
	258X Admin. Tech. - Technology Coordinator				
		6XX	Supplies and Materials	0.00	3,500.66
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				28,254.90	64,010.23

Schedule Of Changes Worksheet						Fund Code 28
Beginning Fund Balance						38,318.36 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						25,691.87 (2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						64,010.23 (3)
Increase/Decrease of Reserve for Inventories						
This Year	0.00	Less Last Year	0.00	(4a)	0.00	
Increase/Decrease of Reserve for Encumbrances						
This Year	0.00	Less Last Year	0.00	(4b)	0.00	
						0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)						0.00 (5)



Trustees' Financial Summary

FY2015-16

Submit ID: 0206-61658850

**** Recalculated ****

11 Dawson County

0206 Glendive Elem

Schedule of Revenues, Expenditures and Changes in Fund Balance

29 - Flexibility Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 29

PRC	Revenue	2015 Value	2016 Value
	1510 Interest Earnings	1,392.88	1,541.92
	1900 Other Revenue from Local Sources	0.00	2,500.00
	3460 Montana Oil and Gas Tax	126,160.37	61,492.98
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		127,553.25	65,534.90

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 29

PRC	Program	Function	Object	2015 Value	2016 Value
	1XX Regular Education Programs - Elementary/Secondary				
		1XXX Instruction			
			2XX Personal Services - Employee Benefits	54,149.47	1,000.00
			6XX Supplies and Materials	4,412.50	21,456.97
			7XX Property and Equipment Acquisition	0.00	24,146.50
		221X Improvement of Instruction Services			
			3XX Purchased Professional and Technical Services	0.00	7,000.00
		222X Educational Media Services			
			6XX Supplies and Materials	0.00	22,741.76
		23XX Support Services - General Administration			
			3XX Purchased Professional and Technical Services	39,664.42	9,149.39
		26XX Operation and Maintenance of Plant Services			
			7XX Property and Equipment Acquisition	10,287.00	5,070.58
	280 Special Education - Local and State				
		1XXX Instruction			
			2XX Personal Services - Employee Benefits	3,500.00	250.00
	999 Undistributed				
		61XX Operating Transfers to Other Funds			
			910 Operating Transfers to Other Funds	100,000.00	0.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				212,013.39	90,815.20



Trustees' Financial Summary

FY2015-16

Submit ID: 0206-61658850

**** Recalculated ****

11 Dawson County

0206 Glendive Elem

Schedule Of Changes Worksheet

Fund Code 29

Beginning Fund Balance					175,613.82	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					65,534.90	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					90,815.20	(3)
Increase/Decrease of Reserve for Inventories						
This Year	0.00	Less Last Year	0.00	(4a)	0.00	
Increase/Decrease of Reserve for Encumbrances						
This Year	0.00	Less Last Year	0.00	(4b)	0.00	
					0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)					150,333.52	(5)



Trustees' Financial Summary

FY2015-16

Submit ID: 0206-61658850

**** Recalculated ****

11 Dawson County

0206 Glendive Elem

Schedule of Revenues, Expenditures and Changes in Fund Balance

60 - Building Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 60

PRC	Revenue	2015 Value	2016 Value
	1510 Interest Earnings	487.40	616.91
	5200 Sale or Compensation for Loss of Assets	8,638.00	0.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		<u>9,125.40</u>	<u>616.91</u>

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 60

PRC	Program	Function	Object	2015 Value	2016 Value
	1XX Regular Education Programs - Elementary/Secondary				
	26XX Operation and Maintenance of Plant Services				
		4XX Purchased Property Services		0.00	14,270.95
		6XX Supplies and Materials		0.00	125.99
		7XX Property and Equipment Acquisition		0.00	6,808.39
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				<u>0.00</u>	<u>21,205.33</u>

Schedule Of Changes Worksheet

Fund Code 60

Beginning Fund Balance	68,102.68	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	616.91	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	21,205.33	(3)
Increase/Decrease of Reserve for Inventories		
This Year	0.00	
Less Last Year	0.00	(4a)
Increase/Decrease of Reserve for Encumbrances		
This Year	0.00	
Less Last Year	0.00	(4b)
	0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)	47,514.26	(5)



Trustees' Financial Summary

FY2015-16

Submit ID: 0206-61658850

**** Recalculated ****

11 Dawson County

0206 Glendive Elem

Schedule of Revenues, Expenditures and Changes in Fund Balance

61 - Building Reserve Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 61

PRC	Revenue	2015 Value	2016 Value
	1110 District Tax Levy	200,767.13	197,074.59
	1190 Penalties and Interest on Taxes	258.02	355.46
	1510 Interest Earnings	2,373.92	4,763.54
	3445 State Combined Fund School Block Grant	36,953.54	36,953.54
	3447 SB96 Combined Block Grant Reimbursement	4,942.63	0.00
	5200 Sale or Compensation for Loss of Assets	57,878.00	23,940.56
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		303,173.24	263,087.69

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 61

PRC	Program	Function	Object	2015 Value	2016 Value
	1XX	Regular Education Programs - Elementary/Secondary			
		26XX	Operation and Maintenance of Plant Services		
			3XX Purchased Professional and Technical Services	0.00	1,100.00
			4XX Purchased Property Services	19,993.45	73,998.43
			6XX Supplies and Materials	0.00	24,412.46
			7XX Property and Equipment Acquisition	0.00	34,790.19
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				19,993.45	134,301.08

Schedule Of Changes Worksheet

Fund Code 61

Beginning Fund Balance	441,392.02	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	263,087.69	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	134,301.08	(3)
Increase/Decrease of Reserve for Inventories		
This Year	0.00	
Less Last Year	0.00	(4a)
Increase/Decrease of Reserve for Encumbrances		
This Year	0.00	
Less Last Year	0.00	(4b)
	0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)	570,178.63	(5)



Trustees' Financial Summary

FY2015-16

Submit ID: 0206-61658850

**** Recalculated ****

11 Dawson County

0206 Glendive Elem

Schedule of Revenues, Expenditures and Changes in Fund Balance

82 - Interlocal Agreement Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:			Fund Code 82
PRC	Revenue	2015 Value	2016 Value
	1510 Interest Earnings	1,146.55	969.24
	1910 Rentals	0.00	11,399.99
	5300 Operating Transfers from Other Funds	100,000.00	0.00
	5700 Resources Transferred from Other School Districts or Cooperatives	120,150.00	0.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		221,296.55	12,369.23

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 82
PRC	Program	Function	Object	2015 Value	2016 Value
	1XX Regular Education Programs - Elementary/Secondary				
	1XXX Instruction				
		6XX Supplies and Materials		101.82	0.00
	222X Educational Media Services				
		3XX Purchased Professional and Technical Services		0.00	2,447.99
		6XX Supplies and Materials		0.00	66,652.00
	23XX Support Services - General Administration				
		3XX Purchased Professional and Technical Services		4,662.75	5,626.25
	26XX Operation and Maintenance of Plant Services				
		3XX Purchased Professional and Technical Services		0.00	5,250.00
		4XX Purchased Property Services		24,683.62	12,092.74
		5XX Other Purchased Services		1,446.00	1,645.56
		6XX Supplies and Materials		40,574.01	272.88
		7XX Property and Equipment Acquisition		21,020.00	4,776.33
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				92,488.20	98,763.75

Schedule Of Changes Worksheet					Fund Code 82
Beginning Fund Balance					138,833.50 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					12,369.23 (2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					98,763.75 (3)
Increase/Decrease of Reserve for Inventories					
This Year	0.00	Less Last Year	0.00	(4a)	0.00
Increase/Decrease of Reserve for Encumbrances					
This Year	0.00	Less Last Year	0.00	(4b)	0.00
					0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)					52,438.98 (5)



Trustees' Financial Summary

FY2015-16

Submit ID: 0206-61658850

**** Recalculated ****

11 Dawson County

0206 Glendive Elem

Schedule of Revenues, Expenditures and Changes in Fund Balance

84 - Student Extracurricular Activities Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 84

PRC	Revenue	2015 Value	2016 Value
	1XXX Revenues from Student Activities	84,975.19	86,870.27
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		<u>84,975.19</u>	<u>86,870.27</u>

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 84

PRC	Program	Function	Object	2015 Value	2016 Value
	7XX Extracurricular Athletics and Activities				
		3XXX Operation of Non-Educational Services			
			XXX Student Extracurricular	67,230.57	109,490.45
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				<u>67,230.57</u>	<u>109,490.45</u>

Schedule Of Changes Worksheet

Fund Code 84

Beginning Fund Balance	82,124.16	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	86,870.27	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	109,490.45	(3)
Increase/Decrease of Reserve for Inventories		
This Year	0.00	
Less Last Year	0.00	(4a)
Increase/Decrease of Reserve for Encumbrances		
This Year	0.00	
Less Last Year	0.00	(4b)
	0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)	59,503.98	(5)

Trustees' Financial Summary

FY2015-16

Submit ID: 0206-61658850

**** Recalculated ****

11 Dawson County

0206 Glendive Elem

Detail Expenditure

Fund	Account	Description	2015 Value	2016 Value
XX	210 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	260 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	280 1XXX 112	Certified Teacher Staff Salaries	188,907.50	182,811.32
XX	39X 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	427 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	432 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	451 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	452 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	456 1XXX 112	Certified Teacher Staff Salaries	180,704.99	166,790.04
XX	457 1XXX 112	Certified Teacher Staff Salaries	7,300.07	7,074.96
XX	458 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	XXX 1XXX 112	Certified Teacher Staff Salaries	2,889,940.38	3,011,567.14
XX	XXX 1XXX 640	Textbooks and Other Printed Materials - No On-line Services	6,687.57	26,995.34
XX	XXX 1XXX 650	Periodicals - Not On-Line Subscriptions	0.00	327.21
XX	XXX 26XX 41X	Energy Utility Services	140,806.73	122,702.52
XX	XXX 4XXX 710	Land	0.00	0.00
XX	XXX 4XXX 715	Land Improvements	0.00	0.00
XX	XXX 4XXX 720	Purchase of Existing Buildings	0.00	0.00
XX	XXX 4XXX 725	Major Construction Services	0.00	0.00
XX	XXX 4XXX 73X	Major Equipment-New	0.00	0.00
XX	XXX 4XXX 74X	Major Equipment-Replacement	0.00	0.00
XX	XXX XXXX 561	Tuition to Other School Districts Within the State	0.00	0.00
XX	XXX XXXX 562	Tuition to Other School Districts Outside the State	0.00	0.00
XX	XXX XXXX 563	Educational Fees to Detention Facilities	4,140.00	0.00



Trustees' Financial Summary

FY2015-16

Submit ID: 0206-61658850

**** Recalculated ****

11 Dawson County

0206 Glendive Elem

Special Education Reversion

Special Education Allowable Cost Payments:

a. Instructional Block Grant Entitlement	144,849.60
b. Related Services Block Grant Entitlement	48,283.20
c. Total Entitlements Subject to Reversion	193,132.80

Prorated Cooperative Cost Payments:

d. Related Services Block Grant Entitlement (paid to coop)	0.00
e. Minimum Special Education Expenditures to Avoid Reversion [(c) * (1.33)] + [(d) * (0.33)]	256,866.63
f. Grand Total Allowable Special Education Expenditures (See attached worksheet)	853,970.33
g. Special Education Reversion Amount If f = 0 then c = reversion ELSE If (e - f) is > 0, then [(e - f) * 0.75] = reversion	0.00

Note to District:

If the amount on Line (g) is greater than zero, revenue source code 3115 State Special Education Allowable Cost Payment to Districts in the General Fund (01) will be reduced automatically. The amount will be used to fund the special education allowable cost entitlement next year. Include the reverted amount on the General Fund (01) balance sheet in Deferred Inflows (680).

Remember:

The Deferred Inflow(680) entry for the reverted amount in the General Fund (01) will need to be removed in the next fiscal year.

Local and state special education resource transfers to the coop must be coded as follows: XXX-280-62XX-920.

Percentage of Special Ed Funding FY2018 Maximum Budget: 100%

Trustees' Financial Summary

FY2015-16

Submit ID: 0206-61658850

**** Recalculated ****

11 Dawson County

0206 Glendive Elem

Special Education Reversion

Program	Function	Object	Fund 01	Fund 13	Fund 24	Fund 25	Fund 26
280	1XXX	1XX	585,109.90	0.00	0.00	0.00	0.00
280	1XXX	2XX	72,310.65	0.00	0.00	0.00	0.00
280	1XXX	3XX	0.00	0.00	0.00	0.00	0.00
280	1XXX	4XX	281.25	0.00	0.00	0.00	0.00
280	1XXX	5XX	0.00	0.00	0.00	0.00	0.00
280	1XXX	6XX	23,162.13	0.00	0.00	0.00	0.00
280	1XXX	7XX	0.00	0.00	0.00	0.00	0.00
280	21XX	1XX	103,794.60	0.00	0.00	0.00	0.00
280	21XX	2XX	26,011.77	0.00	0.00	0.00	0.00
280	21XX	3XX	12,632.72	0.00	0.00	0.00	0.00
280	21XX	4XX	0.00	0.00	0.00	0.00	0.00
280	21XX	5XX	999.10	0.00	0.00	0.00	0.00
280	21XX	6XX	4,039.49	0.00	0.00	0.00	0.00
280	21XX	7XX	0.00	0.00	0.00	0.00	0.00
280	221X	1XX	0.00	0.00	0.00	0.00	0.00
280	221X	2XX	0.00	0.00	0.00	0.00	0.00
280	221X	3XX	0.00	0.00	0.00	0.00	0.00
280	221X	4XX	0.00	0.00	0.00	0.00	0.00
280	221X	5XX	1,123.12	0.00	0.00	0.00	0.00
280	221X	6XX	0.00	0.00	0.00	0.00	0.00
280	221X	7XX	0.00	0.00	0.00	0.00	0.00
280	222X	1XX	0.00	0.00	0.00	0.00	0.00
280	222X	2XX	0.00	0.00	0.00	0.00	0.00
280	222X	3XX	0.00	0.00	0.00	0.00	0.00
280	222X	4XX	0.00	0.00	0.00	0.00	0.00
280	222X	5XX	0.00	0.00	0.00	0.00	0.00
280	222X	6XX	0.00	0.00	0.00	0.00	0.00
280	222X	7XX	0.00	0.00	0.00	0.00	0.00
280	24XX	1XX	13,867.78	0.00	0.00	0.00	0.00
280	24XX	2XX	6,805.80	0.00	0.00	0.00	0.00
280	24XX	3XX	1,697.02	0.00	0.00	0.00	0.00
280	24XX	4XX	195.88	0.00	0.00	0.00	0.00
280	24XX	5XX	1,297.19	0.00	0.00	0.00	0.00
280	24XX	6XX	641.93	0.00	0.00	0.00	0.00
280	24XX	7XX	0.00	0.00	0.00	0.00	0.00
280	62XX	920	0.00	0.00	0.00	0.00	0.00
Totals			853,970.33	0.00	0.00	0.00	0.00

853,970.33

Be sure costs have been properly allocated between the elementary and high school district, if appropriate. Expenditures in Object 8XX are not allowable. Expenditures in function 24XX and Objects 1XX and 2XX are only allowable if the district employs a certified special education director.
ARM 10.16.3136

*Expenditures under 24XX 1XX/2XX are excluded from the total when there is not a certified special education director as reported for FY16 in TEAMS.

Trustees' Financial Summary

FY2015-16

Submit ID: 0206-61658850

**** Recalculated ****

11 Dawson County

0206 Glendive Elem

Schedule of Changes in Fixed Assets, Depreciation, and Net Fixed Assets

Governmental	Beginning Balance	Adjust- ments	Additions	Removals	Ending Balance
Land	4,050.00	0.00	0.00	0.00	4,050.00
Land Improvements	500,000.00	0.00	0.00	0.00	500,000.00
Buildings	3,681,834.70	5,544.00	0.00	0.00	3,687,378.70
Machinery and Equipment	1,408,390.59	-5,544.00	71,310.00	0.00	1,474,156.59
Totals at Historical Cost	5,594,275.29	0.00	71,310.00	0.00	5,665,585.29
Depreciation					
Improvement Accum	0.00	361,983.00	17,744.00	0.00	379,727.00
Building Accum	0.00	2,750,877.00	59,649.00	0.00	2,810,526.00
Machinery and Equipment Accum	0.00	919,454.00	123,238.00	0.00	1,042,692.00
Total Accumulated Depreciation	0.00	4,032,314.00	200,631.00	0.00	4,232,945.00
Governmental Activities, Capital Assets, Net of Accumulated Depreciation	5,594,275.29	-4,032,314.00	-129,321.00	0.00	1,432,640.29

* Governmental activities are usually reported in the general, special revenue, debt service, capital projects, permanent, and internal service funds. These funds are generally financed through taxes, intergovernmental revenues and other non-exchange revenues.

** Business-type activities are usually reported in the enterprise funds. These funds are financed in whole or in part by fees charged to external parties for goods and services.

*** Has comments.

Depreciation by Function for FY2016	Governmental Activities	Business-Type Activities	Adjustments
Instruction (1XXX)	1,311.00	0.00	0.00
Transportation (27XX)	51,797.00	0.00	0.00
Food Service (31XX)	2,098.00	0.00	0.00
Unallocated	145,425.00	0.00	0.00
Total Depreciation for FY2016	200,631.00	0.00	0.00

*** Has comment.

Trustees' Financial Summary

FY2015-16

Submit ID: 0206-61658850

**** Recalculated ****

11 Dawson County

0206 Glendive Elem

Schedule of Changes in Long-Term Liabilities

	(a) Beginning Balance 7/1/2015	(b) New Debt & Other Additions	(c) Principal Payments	(d) Refunding & Other Reduction	(e) Ending Balance (6/30/2016) [a+b-c-d]	(f) Current Portion Due FY2017	(g) Long-Term Portion Due FY2018
Governmental Activities *							
Compensated Absences	249,476.80	1,597.83	0.00	0.00	251,074.63	0.00	251,074.63
Other	46,005.01	0.00	0.00	462.57	45,542.44	0.00	45,542.44
Total Governmental Activity							
Non-bond Long-Term Liabilities	295,481.81	1,597.83	0.00	462.57	296,617.07	0.00	296,617.07

* Governmental activities are usually reported in the general, special revenue, debt service, capital projects, permanent, and internal service funds. These funds are generally financed through taxes, intergovernmental revenues and other non-exchange revenues.

** Business-type activities are usually reported in the enterprise funds. These funds are financed in whole or in part by fees charged to external parties for goods and services.



Trustees' Financial Summary

FY2015-16

Submit ID: 0206-61658850

**** Recalculated ****

11 Dawson County

0206 Glendive Elem

Net Pension Liability FY2016

	<u>Beginning Balance</u>	<u>Additions</u>	<u>Reductions</u>	<u>Ending Balance</u>
Governmental				
Net Pension - PERS	773,663.44	117,405.17	0.00	891,068.61
Net Pension - TRS	4,623,365.35	720,127.66	0.00	5,343,493.01